

Administrative Services Division

is responsible for the Department of Agriculture's fiscal activities and facility operations.

The **Fiscal Services** section audits, processes and monitors all financial transactions of WVDA. The scope of responsibility for this activity encompasses many areas and requires application of specialized knowledge of state and federal statutes and regulations including:

- WV State Code §19; Generally Accepted Accounting Principles.
- Governmental Accounting Standards Board pronouncements.
- Internal Revenue Service regulations.
- Office of Management and Budget's Common Rules for Grants Management.
- Procedural requirements of the State Auditor's, Treasurer's and Attorney General's Offices.
- State Budget Office and Purchasing Division.

Activities include:

- Develop appropriation requests, including personal services and fringe benefits; and compile, monitor and amend expenditure schedules.
- Fiscal year-end closing; administer WV Rural Rehabilitation Fund loans.
- Provide financial reports to divisions.
- Respond to FOIA requests.
- Provide information, fiscal notes and special reports to the Legislature.
- Monitor the Charleston, Inwood and Logan Farmers' Markets.
- Conduct compliance audits.
- Audit and process travel expense accounts, invoices and purchase requests, ensure compliance with procedures and funding allocations.
- Audit and administer the State Purchasing Card program; record, process and monitor revenue and refunds.
- Maintain and audit accounting records and systems for accounts receivable, fixed assets inventory and state credit cards.
- Coordinate and maintain travel regulations and tracking system.
- Administer payroll via EPICS.
- Prepare and process federal, state and benefits

payroll withholdings.

- Maintain employee personnel files.
- Record and monitor employee leave.
- Prepare annual EEO report.
- Prepare, process and monitor Worker's Comp claims.
- Administer employee benefits programs.
- Conduct orientation.
- Provide security monitoring services.
- Administer the numerous services provided by the Building and Grounds' staff.

Grants management responsibilities of Fiscal Services include compiling, recording and auditing numerous grants to ensure compliance. Federal grant programs have voluminous common grant rules and each grant has specific governing rules that must be documented, tracked and audited for compliance. Recently, we have grown significantly in both the number of grants and dollar amounts received. This is a positive trend for the state, but along with the additional grants come a significant increase in the administrative and auditing workload for this division.

Also, effective July 1, 2001, the Donated Foods Program was transferred to the WVDA. This program receives grant funding and is both administratively complex and large in the volume of transactions processed. The addition of this new program has again increased the workload of the Administrative Services Division significantly in the number of transactions flowing through the fiscal processing and auditing, as well as the grants management processing and auditing requirements. An extensive grants database is maintained which includes employees' time and all other expenditures charged to each grant. The cost-sharing breakdown of each grant is different and ranges from simple to very complex in administrative requirements. The extensive documentation is required for regulatory compliance which affects our eligibility to draw down the grant funds.